

ABSTRACT OF THE DISCLOSURE

A magnetic pattern of a master disc is transferred to both sides of a magnetic recording medium with no displacement. The origin of a magnetic recording medium can be determined by observing the inner or outer periphery of the magnetic recording medium. Back-side alignment marks are formed on the front side of the magnetic recording medium based on the origin thus determined. The back-side alignment marks can be observed with a microscope and front-side alignment marks for the magnetic recording medium can be provided on the back side of the magnetic recording medium. The alignment marks provided on the front/back sides of the magnetic recording medium are aligned with the corresponding alignment marks provided on the master disc, and a magnetic pattern formed on the soft magnetic material of the master disc is can be transferred to the magnetic recording medium.